

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF PENNSYLVANIA

IN THE MATTER OF THE TAX)	
LIABILITIES OF:)	Civil Action No. _____
)	
JOHN DOES, Norwegian taxpayers holding)	
PNC Bank, N.A.)	
payment card XXXXXXXXXXXXX2075 and)	
RBS Citizens, N.A.)	
payment card XXXXXXXXXXXXX5082.)	

***EX PARTE* PETITION FOR LEAVE
TO SERVE “JOHN DOE” SUMMONS**

The United States of America avers as follows:

1. This *ex parte* proceeding is commenced pursuant to sections 7402(a), 7609(f) and 7609(h) of the Internal Revenue Code (26 U.S.C.), for leave to serve Internal Revenue Service “John Doe” summonses on PNC Bank, N.A. and RBS Citizens, N.A.
2. PNC Bank, N.A. is found at 249 Fifth Avenue, One PNC Plaza, Pittsburgh, Pennsylvania, within the jurisdiction of this Court.
3. RBS Citizens, N.A. is found at One Mellon Center, 500 Grant Street, Pittsburgh, Pennsylvania, within the jurisdiction of this Court.
4. The Internal Revenue Service is in receipt of a request from the Kingdom of Norway for information pursuant to Article 28 of the Convention Between the Government of the United States of America and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income and Property (“the Convention”). (See Declarations of Deputy Commissioner Michael Danilack and Revenue Agent Cheryl Kiger, attached to this Petition as Exhibits 1 and 2, respectively.) The request

states that the information is to be used to determine the correct income tax liabilities of certain as-yet-unidentified taxpayers under the laws of Norway.

5. In furtherance of that request, the Internal Revenue Service, once service of the summons is authorized by the Court, will issue under the authority of section 7602 of the Internal Revenue Code administrative “John Doe” summonses to PNC Bank, N.A. and RBS Citizens, N.A. Copies of the summonses are attached as Exhibits A and B to the Declaration of Revenue Agent Kiger.

6. The “John Doe” summonses relate to the investigation of particular persons or ascertainable groups or classes of persons, that is, the holders of payment card 2075¹ issued by PNC Bank, N.A. and payment card 5082 issued by RBS Citizens, N.A. There is a reasonable basis for believing that such person or group or class of persons may fail, or may have failed, to comply with one or more provisions of the internal revenue laws of Norway. The information sought to be obtained from the examination of the records or testimony (and the identity of the person with respect to whose tax liability the summons has been issued) is not readily available from other sources.

7. In support of this Petition, the United States submits the Declarations of Deputy Commissioner Danilack and Revenue Agent Kiger; the exhibits attached thereto; and a supporting memorandum.

WHEREFORE, the petitioner respectfully prays:

¹ The account numbers of the payment cards at issue contain sixteen digits. For privacy considerations, all but the last four digits have been redacted.

A. That this Court enter an order permitting service of the Internal Revenue Service “John Doe” summonses issued to PNC Bank, N.A. and RBS Citizens, N.A. in substantially the form as attached as Exhibits A & B to the Declaration of Revenue Agent Cheryl Kiger; and

B. That this Court grant such other and further relief as the Court deems proper or justice may require.

DATE: July 22, 2013

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